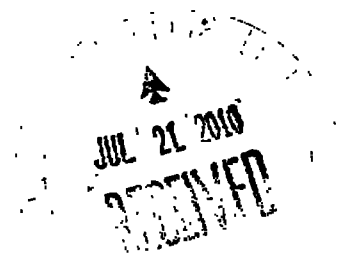


RECORDATION NO. 20265-D FILED

JUL 21 '10 -3 07 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588

VIA UPS 2nd DAY AIR

July 20, 2010

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Amendment to Memorandum of Replacement Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) originals of an Amendment to Memorandum of Replacement Lease Agreement dated January 20, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Memorandum of Replacement Lease Agreement which was duly filed with the Surface Transportation Board on September 16, 1996 under Recordation Number 20265-A. The names and addresses of the parties to the enclosed document are:

Lessor: General Electric Capital Corporation
as successor in interest to Banc of America
Leasing & Capital, LLC
777 Long Ridge Road
Stamford, TC 06927

Replacement Lessee: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

A description of the railroad equipment covered by the enclosed document is for ninety nine (99) 100-ton plate boxcars having NOKL marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows:

Amendment to Memorandum of Replacement Lease Agreement

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,


Marcia Dunne
Senior Documentation Specialist

Enclosures

(L043)

**AMENDMENT TO MEMORANDUM OF REPLACEMENT LEASE AGREEMENT
(Surface Transportation Board)**

THIS AMENDMENT TO MEMORANDUM OF REPLACEMENT LEASE AGREEMENT dated this 20th day of January, 2010, between General Electric Capital Corporation ("Lessor"), as successor in interest to Banc of America Leasing & Capital, LLC, and First Union Rail Corporation, a North Carolina corporation (the "Replacement Lessee").

WHEREAS, Replacement Lessee has leased from Lessor 99 boxcars, IC 533000 through IC 533099, excluding destroyed boxcar IC 533091 (the "Units"), pursuant to that certain Replacement Lease Agreement dated April 25, 1996, (as amended, modified, supplemented and or replaced from time to time, the "Replacement Lease"); and

WHEREAS, a Memorandum of Replacement Lease Agreement (the "Memorandum of Replacement Lease") evidencing such Replacement Lease was filed at the Surface Transportation Board pursuant to Section 11301(a) of Title 49 of the *United States Code* on September 16, 1996 under Recordation Number 20265-A; and

WHEREAS, Replacement Lessee intends to remark and renumber the Units pursuant to the terms of the Replacement Lease.

NOW THEREFORE, the Lessor and Lessee, for good and valuable consideration, agree that:

Schedule I to the Memorandum of Replacement Lease is hereby deleted in its entirety and replaced with the attached Schedule I:

Except as amended hereby, the terms and conditions of such Memorandum of Replacement Lease remain in full force and effect.

[The remainder of this page has been intentionally left blank.]

RECORDATION NO. 20265-1 FILED

JUL 21 '10 -3 07 PM

SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, the parties have caused this Amendment to Memorandum of Replacement Lease Agreement to be duly executed by their respective officers duly authorized as of the date and year first above written.

LESSOR:

GENERAL ELECTRIC CAPITAL CORPORATION

By: Stacey M. Goodwin
Name: Stacey M. Goodwin
Title: Attorney-in-Fact

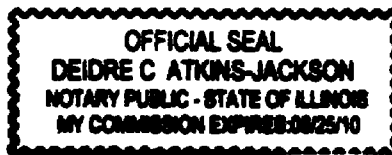
STATE OF Illinois)
COUNTY OF Cook) ss:

The foregoing Amendment to Memorandum of Replacement Lease Agreement was acknowledged before me, the undersigned Deidre Atkins-Jackson, in the County of Cook, this 20th day of January, 2009, by Stacey Goodwin, a Attorney-In-Fact of General Electric Capital Corporation.

[Signature]
Notary Public

My Commission Expires: 6/25/2010

(Notary Seal)



IN WITNESS WHEREOF, the parties have caused this Amendment to Memorandum of Replacement Lease Agreement to be duly executed by their respective officers duly authorized as of the date and year first above written.

REPLACEMENT LESSEE:

FIRST UNION RAIL CORPORATION

By: Richard F. Seymour
Name: RICHARD F. SEYMOUR
Title: VICE PRESIDENT SALES & MARKETING

STATE OF ILLINOIS)
) ss:
COUNTY OF COOK)

The foregoing Amendment to Memorandum of Replacement Lease Agreement was acknowledged before me, the undersigned, K. A. Dombrowski, in the County of COOK this 19th day of July, 2010, by RICHARD F. SEYMOUR a VICE PRESIDENT of First Union Rail Corporation.

K. A. Dombrowski
Notary Public

My Commission Expires: 10-7-13

(Notary Seal)

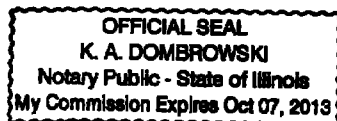


EXHIBIT A

Equipment Description: Ninety-nine (99). 100-ton plate boxcars, built by Gunderson, Inc.

Reporting Mark No.			New Reporting Mark No.		Reporting Mark No.			New Reporting Mark No.		Reporting Mark No.			New Reporting Mark No.	
1	IC	533000	NOKL	571400	34	IC	533033	NOKL	571433	67	IC	533066	NOKL	571466
2	IC	533001	NOKL	571401	35	IC	533034	NOKL	571434	68	IC	533067	NOKL	571467
3	IC	533002	NOKL	571402	36	IC	533035	NOKL	571435	69	IC	533068	NOKL	571468
4	IC	533003	NOKL	571403	37	IC	533036	NOKL	571436	70	IC	533069	NOKL	571469
5	IC	533004	NOKL	571404	38	IC	533037	NOKL	571437	71	IC	533070	NOKL	571470
6	IC	533005	NOKL	571405	39	IC	533038	NOKL	571438	72	IC	533071	NOKL	571471
7	IC	533006	NOKL	571406	40	IC	533039	NOKL	571439	73	IC	533072	NOKL	571472
8	IC	533007	NOKL	571407	41	IC	533040	NOKL	571440	74	IC	533073	NOKL	571473
9	IC	533008	NOKL	571408	42	IC	533041	NOKL	571441	75	IC	533074	NOKL	571474
10	IC	533009	NOKL	571409	43	IC	533042	NOKL	571442	76	IC	533075	NOKL	571475
11	IC	533010	NOKL	571410	44	IC	533043	NOKL	571443	77	IC	533076	NOKL	571476
12	IC	533011	NOKL	571411	45	IC	533044	NOKL	571444	78	IC	533077	NOKL	571477
13	IC	533012	NOKL	571412	46	IC	533045	NOKL	571445	79	IC	533078	NOKL	571478
14	IC	533013	NOKL	571413	47	IC	533046	NOKL	571446	80	IC	533079	NOKL	571479
15	IC	533014	NOKL	571414	48	IC	533047	NOKL	571447	81	IC	533080	NOKL	571480
16	IC	533015	NOKL	571415	49	IC	533048	NOKL	571448	82	IC	533081	NOKL	571481
17	IC	533016	NOKL	571416	50	IC	533049	NOKL	571449	83	IC	533082	NOKL	571482
18	IC	533017	NOKL	571417	51	IC	533050	NOKL	571450	84	IC	533083	NOKL	571483
19	IC	533018	NOKL	571418	52	IC	533051	NOKL	571451	85	IC	533084	NOKL	571484
20	IC	533019	NOKL	571419	53	IC	533052	NOKL	571452	86	IC	533085	NOKL	571485
21	IC	533020	NOKL	571420	54	IC	533053	NOKL	571453	87	IC	533086	NOKL	571486
22	IC	533021	NOKL	571421	55	IC	533054	NOKL	571454	88	IC	533087	NOKL	571487
23	IC	533022	NOKL	571422	56	IC	533055	NOKL	571455	89	IC	533088	NOKL	571488
24	IC	533023	NOKL	571423	57	IC	533056	NOKL	571456	90	IC	533089	NOKL	571489
25	IC	533024	NOKL	571424	58	IC	533057	NOKL	571457	91	IC	533090	NOKL	571490
26	IC	533025	NOKL	571425	59	IC	533058	NOKL	571458	92	IC	533092	NOKL	571492
27	IC	533026	NOKL	571426	60	IC	533059	NOKL	571459	93	IC	533093	NOKL	571493
28	IC	533027	NOKL	571427	61	IC	533060	NOKL	571460	94	IC	533094	NOKL	571494
29	IC	533028	NOKL	571428	62	IC	533061	NOKL	571461	95	IC	533095	NOKL	571495
30	IC	533029	NOKL	571429	63	IC	533062	NOKL	571462	96	IC	533096	NOKL	571496
31	IC	533030	NOKL	571430	64	IC	533063	NOKL	571463	97	IC	533097	NOKL	571497
32	IC	533031	NOKL	571431	65	IC	533064	NOKL	571464	98	IC	533098	NOKL	571498
33	IC	533032	NOKL	571432	66	IC	533065	NOKL	571465	99	IC	533099	NOKL	571499